



ASSESSMENT REVIEW BOARD

Churchill Building
10019 103 Avenue
Edmonton AB T5J 0G9
Phone: (780) 496-5026

NOTICE OF DECISION NO. 0098 894/11

Altus Group
17327 106A Avenue
EDMONTON, AB T5S 1M7

The City of Edmonton
Assessment and Taxation Branch
600 Chancery Hall
3 Sir Winston Churchill Square
Edmonton AB T5J 2C3

This is a decision of the Composite Assessment Review Board (CARB) from a hearing held on April 24, 2012, respecting a complaint for:

Roll Number	Municipal Address	Legal Description	Assessed Value	Assessment Type	Assessment Notice for:
1103464	24040 17 Street NE	Plan: 441RS Lot: 1	\$1,370,500	Annual New	2011

Before:

Patricia Mowbrey, Presiding Officer
Dale Doan, Board Member
Mary Sheldon, Board Member

Board Officer: Jason Morris

Persons Appearing on behalf of Complainant:

John Trelford, Altus Group
Jordan Nichol, Altus Group

Persons Appearing on behalf of Respondent:

Don Strandberg, Assessor, City of Edmonton

PRELIMINARY MATTERS

At the outset of the hearing, the parties indicated that they had reached an agreement that the property should be classed as residential, and that the assessment should be revised to \$663,500, taking into account that the structure on the property was vacant and could not be used for the purpose for which it was built.

ISSUE(S)

Is the assessment of the subject property fair and equitable?

LEGISLATION

Municipal Government Act, RSA 2000, c M-26

s 467(1) An assessment review board may, with respect to any matter referred to in section 460(5), make a change to an assessment roll or tax roll or decide that no change is required.

s 467(3) An assessment review board must not alter any assessment that is fair and equitable, taking into consideration

- a) the valuation and other standards set out in the regulations,
- b) the procedures set out in the regulations, and
- c) the assessments of similar property or businesses in the same municipality.

DECISION

The Board revises the assessment roll by applying a residential classification to the subject property and by revising the assessment amount to \$663,500.

REASONS FOR THE DECISION

The Board, taking into account the recommendation of the Respondent, the consent of the Complainant, and the absence of any other evidence, has decided to give effect to the agreement of the parties.

Dated this 24th day of April, 2012, at the City of Edmonton, in the Province of Alberta.

Patricia Mowbrey, Presiding Officer

This decision may be appealed to the Court of Queen's Bench on a question of law or jurisdiction, pursuant to Section 470(1) of the Municipal Government Act, RSA 2000, c M-26.

cc: 1344112 ALBERTA LTD